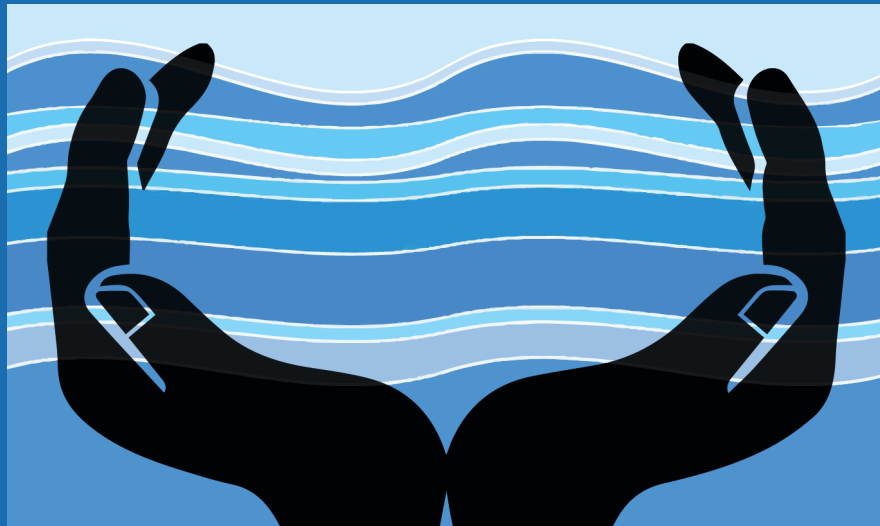


## Annual Report 2016



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ACRONYMS

HRBA	Human Rights-Based Approach
HRWS	Human Rights to Water and Sanitation
IWRM	Integrated Water Resources Management
NGO	Non-Governmental Organisation
NHRI	National Human Rights Institution
SDG	Sustainable Development Goal
WASH	Water, Sanitation and Hygiene

FOREWORD



WaterLex has refined the focus of our international, regional and national efforts to secure the human rights to water and sanitation through law and policy reform. We have kept the rights of vulnerable groups, including women and children in mind, as we create enabling environments for positive change within the 2015 Sustainable Development Goals and the 2030 Agenda.

Deepened partnerships with our core supporters, the Swedish International Development Agency (Sida) and the Swiss Agency for Development Cooperation (SDC), along with increased support from the Republic and Canton of Geneva, and a new partnership with leading international law firm White & Case, LLP and the TrustLaw division of the Thomson Reuters Foundation has enabled us to succeed in our efforts globally. Our collaboration with the Inter-Parliamentary Union (IPU), UN agencies, the African Development Bank, civil society and many other organisations ensured that WaterLex could use its expertise to catalyse change in multiple settings.

WaterLex differentiates itself from other water-focused NGOs with our iterative and holistic programmes founded on high-quality applied research. Our unique methodology for improving water governance is shown on page 3. Detailed in this Annual Report are our applied research and capacity enhancement results, our global impact map, testimonials from our partners, reflections from participants in our projects, and highlights of an in-depth external evaluation of our activities. The subsequent pages showcase our operations and demonstrate how our impacts and successes are moving the global water agenda forward.

This was a year of change for the organisation. Amanda Loeffen transitioned from General Manager to Director General. We have four notable new Board members, including Jean-Benoit Charrin, our former Executive Director, Ania Grobicki, Cécile Molinier, and Francois Münger. We are very fortunate to have our long-standing Board members to provide support for the exciting prospects ahead. The leadership of the organisation is looking forward to 2017, when we will present a new, five-year strategy (2018-2022) to our General Assembly, with our long-term goal to continue using our robust human rights-based approaches to influence positive change. Thank you for your steadfast support in 2016.

**Eibe Riedel**  
President, WaterLex Board of Directors

**Amanda Loeffen**  
Director General, WaterLex

# ABOUT WATERLEX

## VISION AND MISSION

At WaterLex, we envision a **world where there is sustainable use and access to safe water and sanitation for all**. Our mission is **to secure the human rights to water and sanitation through law and policy reform**.

WaterLex Values			
Knowledge based	Pragmatic	Collaborative	Neutral & Independent
WaterLex is driven by the principle of fact-based, objective analysis to achieve impact. High-quality research and methodologies create a more compelling case for legal, policy and institutional reforms that support improved water governance frameworks.	WaterLex maximises outcomes of well-researched country legal and policy contexts, making concrete recommendations to influence change. Results tailored to the situation have a greater chance of success.	WaterLex recognises that impact can be achieved quickly and efficiently through partnerships, and collaborates with other like-minded organisations to contribute to improved water and sanitation governance.	WaterLex is a neutral, independent organisation. As a UN-Water Partner with Special Consultative Status at the UN Economic and Social Council, it works across UN agencies, governments, business, civil society, law firms and academic institutions.

## MEMBERS

We have nearly one hundred WaterLex global Members from over a dozen countries, experienced experts and professionals in the fields of human rights and water governance. Members’ advice, support, and knowledge are important to WaterLex for our high-quality programme implementation and research. This year WaterLex welcomed four new Members.

## LEGAL STATUS

- Non-Governmental Organisation, established as a Swiss non-profit association in Geneva, Switzerland (Art.60FF).
- WaterLex American Friends Fund is part of the King Baudouin Foundation United States (KBFUS), a public charity registered in Sections 501(c)(3) and 509(a)(1) of the United States Internal Revenue Code.

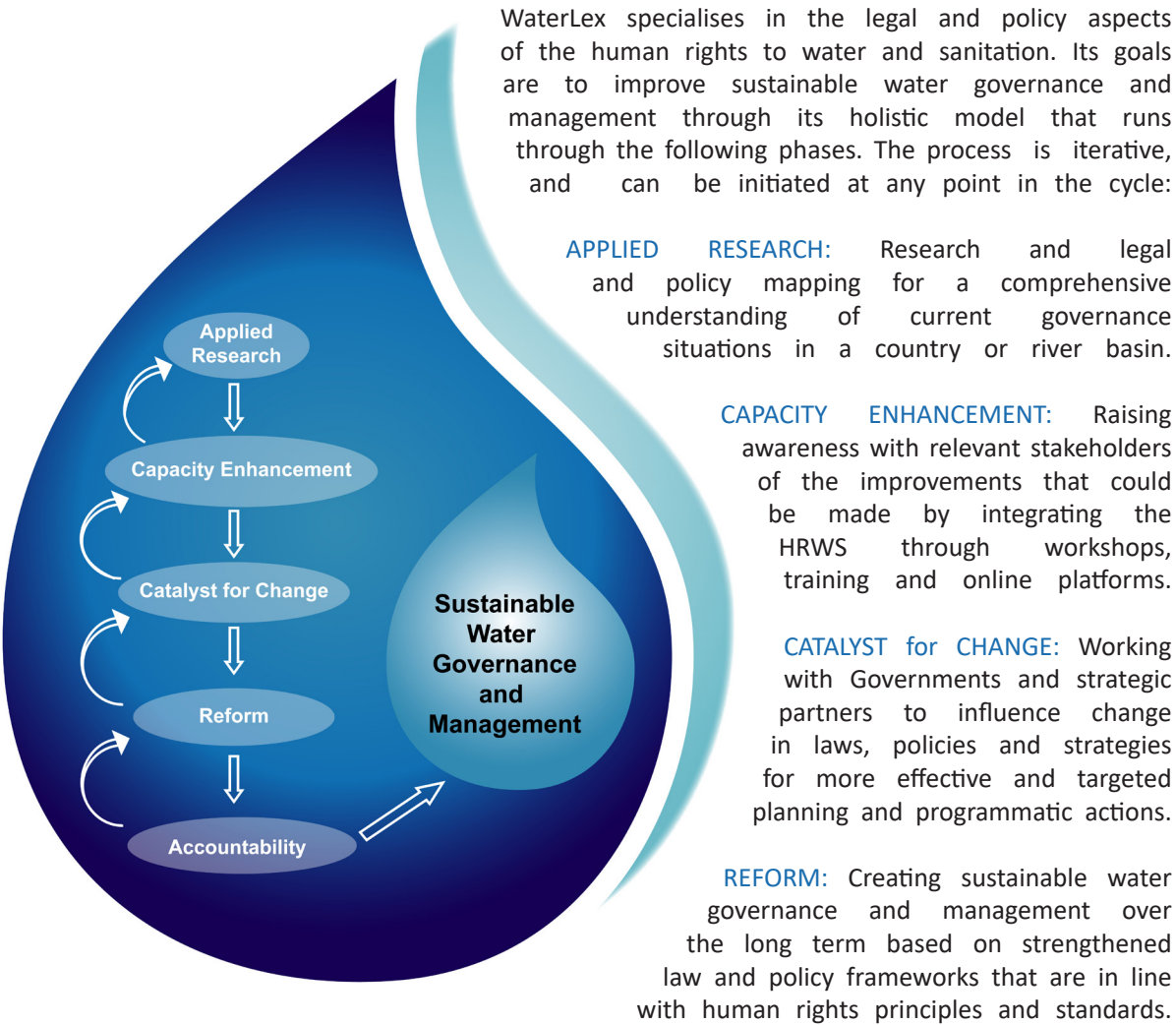
## PARNERSHIPS STATUS

- Official UN-Water (Inter-agency coordination) Partner status | [www.unwater.org](http://www.unwater.org)
- Special consultative status with United Nations – ECOSOC | [www.un.org/en/ecosoc/](http://www.un.org/en/ecosoc/)
- UN Economic Commission for Europe | [www.unece.org](http://www.unece.org)
- Inter-Parliamentary Union (IPU) | [www.ipu.org](http://www.ipu.org)
- African Commission on Human and Peoples’ Rights | [www.achpr.org](http://www.achpr.org)

## MEMBERSHIPS

- Global Water Partnership | [www.gwp.org](http://www.gwp.org)
- Swiss Water Partnership (Board) | [www.swisswaterpartnership.ch](http://www.swisswaterpartnership.ch)

## WATERLEX PRODUCT CYCLE



*“WaterLex occupies a unique niche. WaterLex brings unique legal and policy expertise in the area of realizing the human rights to water and sanitation.”*

**Kristen Lewis & Roberto Lenton**  
Independent Evaluation Report, November 2016  
Kristen Lewis is co-founder and co-director of Measure of America.  
Roberto Lenton, Ph.D., is a specialist in water resources and sustainable development.



# APPLIED RESEARCH

## WATERLEX LEGAL RESEARCH AND KNOWLEDGE PROGRAMME

WaterLex has a tested methodology to study water governance frameworks at the national level to identify the gaps which prevent the fulfilment of the Human Rights to Water and Sanitation (HRWS). The legal and policy research of WaterLex plays a critical role as the basis of the WaterLex product cycle for better understanding of the state of water, sanitation and water governance at the international, national and local levels.

### Desktop Research:

Country mappings based on legal and policy research and background research studies with partners.

### Field Testing:

In-country studies to understand the context of HRWS, situational analysis of populations (incl marginalised groups), and establish baseline of compliance.

### SDG 6 Implementation Recommendations:

Country mappings establish gaps in governance frameworks and establish sets of recommendations also for SDG 6 implementation and how to monitor indicators.

## Desktop Research: Household Water Treatment and Storage (HWTS)



Lack of access to safely stored water is one of the greatest causes of death in children and vulnerable people globally. The World Health Organization (WHO) estimates only 30% of households in low- and middle-income countries are using proper HWTS solutions. WaterLex conducted in-depth research for a detailed compilation and analysis of existing national policy frameworks related to HWTS and plans to share the research results in 2017.

## WaterLex Legal Database

The WaterLex Legal Database Project is unique in that it is the only online legal tool related to the human rights to water and sanitation. It contains national legislation and case law from over a hundred States and is a useful tool for water governance practitioners engaging in water law and policy design, academic research on water, sanitation and hygiene (WASH), integrated water resources management (IWRM), or water security. It links to documents from the FAOLEX and ECOLEX legal database projects and is one of the top three regularly visited sections of the WaterLex website.

## Country Mapping

The foundation of our research programme is our work on country mapping. To understand the state of water governance in a country, WaterLex's original research methodology highlights strengths and gaps in laws and policies. This analysis allows us to create a compelling case for legal, policy and institutional reforms to support improved water governance.

Thanks to our partnership with the Thomson Reuters Foundation TrustLaw programme, WaterLex has expanded its ongoing research programme together with the strong pro bono support of leading international law firm White & Case, LLP. We have been able to refine our legal mapping methodology and deepen our ongoing research to five new countries, including Mexico. The importance of this partnership cannot be understated, and we are excited to share further results in 2017.

## Field Testing: Update on Uganda Country Mapping

WaterLex mobilizes partnerships and resources to enable follow-up activities from its field research with the Uganda Ministry of Water and Environment (MWE) in partnership with NAWAD and WATERAID Uganda. As recommended in the WaterLex 2015 country mapping report, MWE has initiated activities reported in its annual joint sector review process to accelerate implementation of the HRWS. Key opportunities for WaterLex to engage parliamentarians in Uganda for more political leveraging include the meeting held with the Rt. Hon. Rebecca Kadaga at the 135th Inter-Parliamentary Union General Assembly in October to discuss the vital role of parliamentarians to ensure appropriate articulation of HRWS in ongoing water policy review and water act revision in Uganda. WaterLex recognises that parliamentary commitment to HRWS is an important aspect of improved water governance.



*"Thanks to the Thomson Reuters Foundation TrustLaw program, based on our global presence and expertise, White & Case have provided WaterLex with in-depth, pro bono research on the current situation of water legislation in five countries, including Mexico, as part of WaterLex's legal research program. We will focus next on India and continue our research for WaterLex in 2017. The White & Case team are excited to support the work of WaterLex."*

**Patrick Rickerfor**

Global Pro Bono Manager, White & Case, LLP, New York, NY USA

# WHITE & CASE



# CAPACITY ENHANCEMENT

WaterLex targets its capacity building activities to a wide range of stakeholders and audiences in order to integrate the human rights to water and sanitation into their programming at the regional and national levels. As a neutral and independent actor, waterLex facilitates targeted multi-stakeholder training events to mainstream HRWS and assist stakeholders in the implementation of SDG 6 with tools and checklists tailored to their specific needs.

WaterLex trained more than a hundred stakeholders on HRWS and SDG 6 implementation in 2016. We increased the membership of the NHRI Water Initiative; adapted our Tool Kit to include updated Human Rights-Based Approaches (HRBA) checklists for development partners, small scale water operators; and published several updated training materials and manuals.

## NATIONAL HUMAN RIGHTS INSTITUTIONS WATER INITIATIVE ACHIEVEMENTS

The NHRI Initiative for Good Water Governance continued to flourish with a regional workshop held in coordination with the UNECE Protocol on Water and Health in Geneva. The event on “Water Governance and Human Rights” included 17 participants from 11 countries, mostly NHRIs, civil society and government representatives from countries throughout Europe and Asia. The Republic and Canton of Geneva generously supported this event.

Since July, some of the participating countries have hosted, or plan to host, national workshops to substantiate the lessons learned and to develop long-term programmes for the integration of the HRWS into their national frameworks.



WaterLex launched the NHRI Common Platform on World Water Day 2016 in support of the NHRI Water Initiative. This online platform is used by 27 NHRIs and the West African Regional NHRI Network. In 2016, the NHRI Water Initiative welcomed the NHRIs of Greece, Mauritius, Palestine and Samoa.



## CIVIL SOCIETY ENGAGEMENT

Working with civil society stakeholders is a cornerstone of WaterLex’s success. This year, the WaterLex civil society programme expanded its reach to include knowledge sharing with local and national-level representatives, water and sanitation experts, water-focused NGOs, and water and sewerage providers. Business and human rights in our civil society engagement succeeded with more than 80 people trained in 2016. Highlights this year included two consultative workshops on the “Human Rights to Safe Drinking Water” with WaterLex and Antenna Technologies in Nepal and India, organised by Freshwater Action Network South Asia (FANSA).

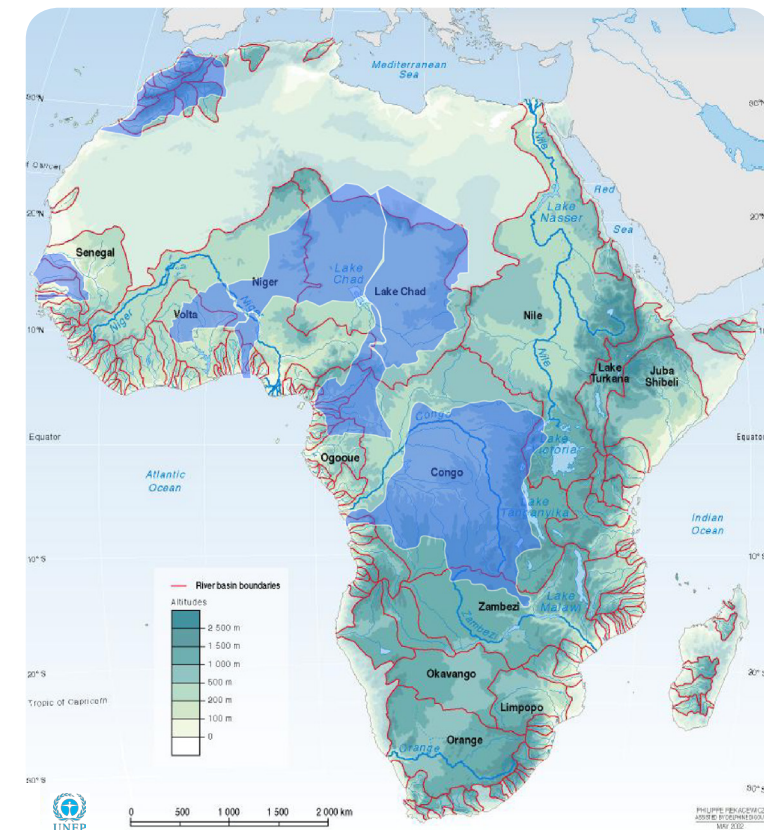
The UNECE Protocol on Water and Health events organised in 2016 were also part of WaterLex’s outreach and speaking engagements.

WaterLex also presented its programmes in Bulgaria at the “Rural Communities for Sustainable Water and Sanitation,” a conference designed by the NGO Earth Forever to work toward the action plan for achieving compliance with the *Bulgarian Water Act* 2006 in project villages surrounding Stara Zagora.

## THE HUMAN RIGHTS-BASED APPROACH TO INTEGRATED WATER RESOURCES MANAGEMENT

The Human Rights-Based Approach (HRBA) to Integrated Water Resources Management (IWRM) aims to apply the rules and standards defined in international human rights law. Based on the manual produced by the collaborative effort between WaterLex, UNDP-CapNet, SIWI and Redica; we developed and facilitated a two-day training in Geneva to 19 participants. The ministries responsible for water management from eight francophone African countries attended: Benin, Burkina Faso, Cameroon, Chad, Democratic Republic of the Congo, Morocco, Niger and Senegal.

The objectives of the training were to provide the necessary knowledge to implement sustainable water management policies consistent with international standards and recommendations by focusing on the HRWS and SDG 6 frameworks. The participants also shared experiences and learned from presentations given by our local partners: WMO, GEO, University of Geneva, and Geneva Water Hub. The evaluation of this training emphasised the importance of the human rights based approach for basin managers. Follow-up activities will be proposed in these countries in 2017.



The major river basins of Africa (boundaries in red) showing the countries trained (shaded blue) (UNEP and Aaron et al. 1999)



HRBA to IWRM training, December 2016, brought 19 representatives from eight countries in Africa to Geneva



### SDG 6 IMPLEMENTATION: INTRODUCING HUMAN RIGHTS-BASED APPROACHES

The African Development Bank (AfDB) is a major actor in the development of water and sanitation projects in its member countries. According to the Bank's 2015 Annual Report, about 25% of Africa's population has access to safe drinking water since 2000, which is very low compared to other regions of the world. This slow improvement is related to poor initial conditions and fast population growth, especially in sub-Saharan Africa. Conditions have improved more quickly in Northern Africa, where access has increased to 91% in the last 25 years.

The AfDB commissioned WaterLex in April to undertake a review of its draft water policy, with the objective of assessing its level of alignment with the Sustainable Development Agenda 2030, as well as with the international and regional commitments to realise HRWS in Africa. WaterLex followed this review by two in-country training workshops for AfDB Water and Sanitation Department Country Task Managers, which were well-attended and based on feedback, very relevant.



African Development Bank training of Country Task Managers, May 2016 Nairobi, Kenya

*"Integrating monitoring and evaluation principles into project planning, designing and implementation is important for the Bank."*

**Participant evaluation**  
WaterLex AfDB training,  
Nairobi, 2016

### GOVERNANCE IN URBAN SANITATION IN HAITI

WaterLex has moderated and delivered the online e-learning course on "Governance in Urban Sanitation" implemented by the United Nations Institute for Training and Research (UNITAR) and founded by the Caribbean Development Bank.

The learning audience comprised representatives of service providers (national government and ministries, private sector, NGOs) from Haiti; mainly from the National Directorate for Potable Water and Sanitation (DINEPA), whose mission is to regulate the potable water and sanitation sector, develop access to potable water and sanitation and control actors involved in the sector.

WaterLex has also developed a supplementary Module dedicated to sanitation challenges related to climate variations and climate change; and has corrected the written assignments taken by participants.



# GLOBAL REACH AND HIGHLIGHTS

## 2016 Milestones



### Budapest Water Summit

WaterLex Director General Amanda Loeffen spoke on "Good Water Governance – Important Not Only for Water" while Senior Legal Advisor, Viktoria Mohos Naray presented at the Civil Forum, "Start with the baseline: importance of country mapping."



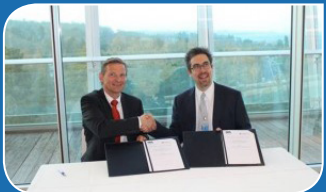
### Stockholm World Water Week

WaterLex met with UN Special Rapporteur for Human Rights to Safe Drinking Water and Sanitation, Léo Heller, to discuss support for his mandate. With SWP, WaterLex presented at a side event, to launch the now independent 'Waterpreneurs' initiative.



### UNECE Collaboration

In conjunction with UNECE Protocol for Water and Health, WaterLex organised a regional workshop on "Water Governance & Human Rights"; and a side event with the French Ministry of Social Affairs and Health and WfWP on equitable access.



### World Water Day 2016

On World Water Day 2016, WaterLex hosted an event with the International Labour Organisation (ILO) and International Water Association (IWA), inviting NHRI representatives from around the world to celebrate the launch of our NHRI Platform.



### India and Nepal

WaterLex participated in a series of workshops in India and Nepal with FANSA and Antenna to enhance understanding of the HRWS with civil society and introduce an easy checklist for social water entrepreneurs to start including a human rights based approach.



### United Nations World Water Development Report

WaterLex participated in the Inception Workshop of the 2018 World Water Development Report, organized by the United Nations World Water Assessment Programme (WWAP) of UNESCO, in Perugia (Italy).



### Inter-Parliamentary Union (IPU) General Assembly

Through our partnership with IPU, WaterLex was invited to join their GA, enabling multi-lateral meetings with parliamentarians from across the globe. Programme Director, Rose Osinde Alabaster, is seen here presenting to Rt. Hon. Rebecca Kadaga.



# REFORM

## PARLIAMENTARIAN PROGRAMME

Parliamentarians have a key role to play in enabling country level actions and programmes to contribute to the realisation of the human rights to water and sanitation, including SDG 6. WaterLex empowers

parliamentarians with the knowledge to shape domestic legal frameworks and take a leadership role in ensuring the availability and sustainable management of water and sanitation for all.



*"IPU has a long-standing commitment to build trust, dialogue and peace in the Middle East. The presentations and ideas shared by WaterLex with the Committee on Middle East Questions demonstrated that their neutral approach to improving water governance can stimulate productive dialogue for potential cooperation on the issue of water. This approach is critical to the transformation of relationships in the Middle East."*

**Martin Chungong**  
Inter-Parliamentary Union Secretary General

Our work with the IPU focused on presenting innovative ideas to the Committee on Middle East Questions at the Roundtable on Water in June, with a follow-up to this work at the October 135th General Assembly. The purpose was to encourage knowledge sharing and support a water-centric peace project in the Middle East in the hope of building regional cooperation for improved water governance and security. Secondly, the roundtable's focus on water

fostered a constructive and positive atmosphere among the participants, and enhanced discussions to generate solutions that will be beneficial for the entire region. As a neutral and independent actor, WaterLex seeks to catalyse change in the region for improved water governance. Our expertise in water law and policy frameworks could be used to support SDG 6 implementation in the Middle East through this process.



At the IPU Committee on Middle East Questions, Water Roundtable, June 2016

# ACCOUNTABILITY

WaterLex's Uganda country mapping project set the stage for developing appropriate indicators linked to the HRWS and SDG 6 implementation. This rigorous process of establishing areas that need to be monitored is part of a Tool Kit that provides the

foundation for developing the correct indicators at a country level. Disaggregation of data allows for this process to produce meaningful results that governments can implement as part of progressive realisation of HRWS.

*"The purpose is not indicators, the purpose is good measures by government in seeking to realise people's human rights."*

**Professor Eibe Riedel**  
President of WaterLex Board of Directors



In 2016, WaterLex began its research and preparation for a follow-up conference to our 2014 event, "Measuring Progress: WASH Indicators Conference and Workshop." The following will drive progress in SDG implementation: continuity and regularity in measurement; comprehension of existing and missing national indicators of progress; and the application of robust measurement methodologies. WaterLex has started to use SDG 6 targets to expose gaps where adjustments are needed to ensure universal access. This approach is critical not only for the purpose of WaterLex's programmes, but to provide information that will support the preparation of national-level SDG 6 indicators.

develop time-based indicators to reflect HRWS standards. In practice, alignment of water and sanitation with human rights norms and standards can improve the pro-poor orientation and targeting of spending in the sector. For example, improvements in governance innovations in data quality, access to information, public participation, transparency and accountability.

The universal access to safe and adequate water supply and sanitation services in SDG 6 targets (6.1 and 6.2) includes the human rights approach which WaterLex promotes. Given that non-discrimination is one of the key principles of both the HRWS and the SDG framework, the indicators must include minority groups, indigenous peoples, women and children, as 2030 approaches.

To enable monitoring, it is crucial that governments



# CATALYST FOR CHANGE

## THE WATERLEX IMPACT MAP

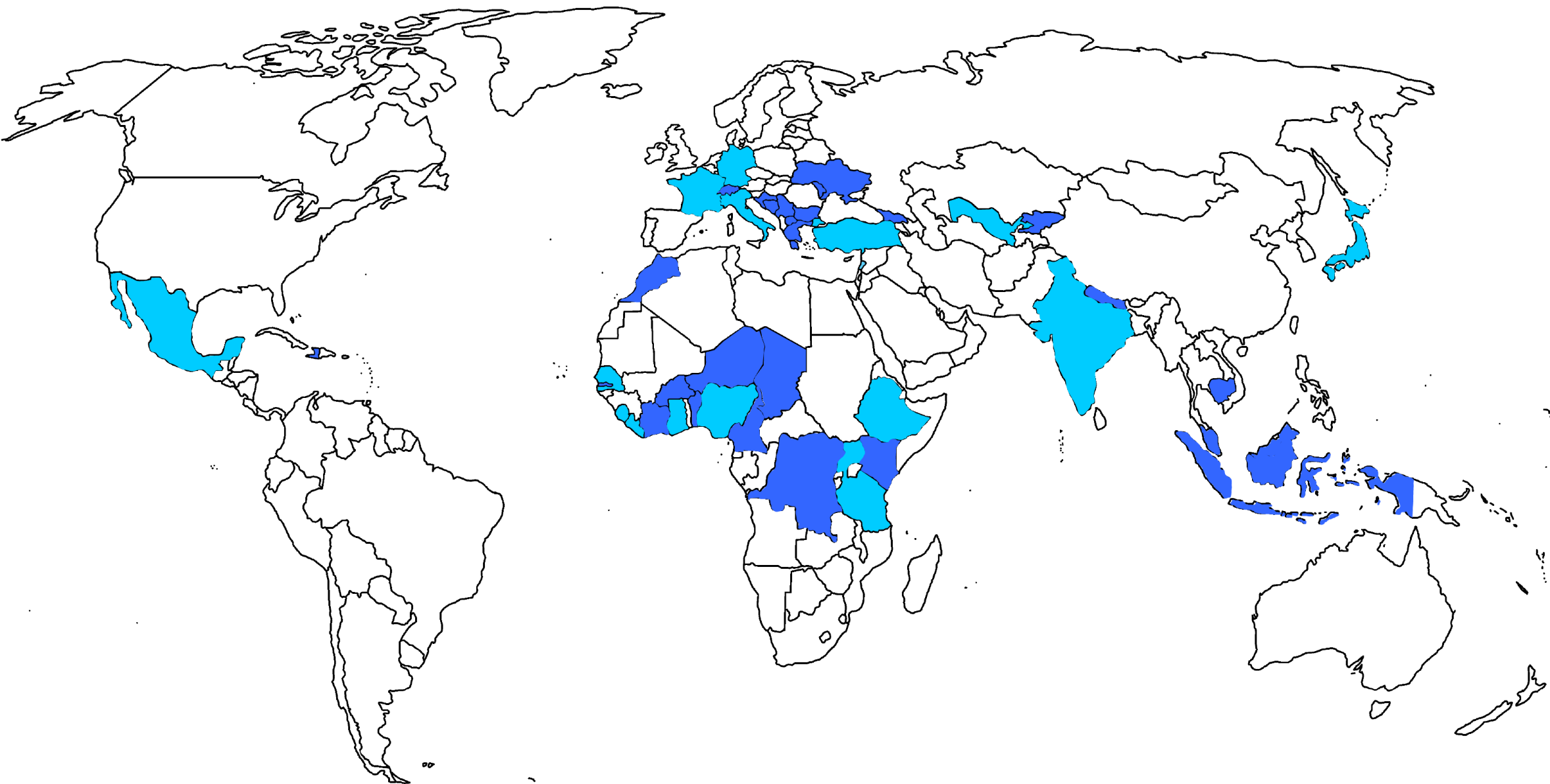
WaterLex is the catalyst for change in sustainable water governance and management through multi-stakeholder engagement and partnerships. Our applied research and capacity enhancement successes are shown in our Impact Map.



APPLIED RESEARCH



CAPACITY ENHANCEMENT



*“WaterLex has achieved significant, high-quality outputs. The training materials, reports, database, research, and other outputs it has produced are considerable. Partners and beneficiaries of WaterLex speak positively of their experience of working with WaterLex, particularly of the substantive expertise, work ethic, and dedication of staff.”*

**Kristen Lewis & Roberto Lenton**  
Independent Evaluation Report, November 2016





# LOOKING AHEAD

We are looking ahead to the next five years at WaterLex. We have exceeded our expectations in the last six years, and forged a place for expert thinking in the arena of human rights to water and sanitation. We can now build on our successes, and develop our thinking, our methodologies and our impact through stronger partnerships, more applied research, and creative support of Agenda 2030.

The positive feedback we have received in the recent external evaluation report reinforces our drive to deepen our research and leverage our country mapping methodology. The strong correlation between HRWS and the SDGs, especially SDG 6, has given WaterLex robust tools for implementing SDG 6 through the identification of gaps in governance and indicator monitoring. In addition, the presence

of WaterLex as a neutral and independent advisor to governments, parliamentarians, civil society, and NHRIs gives us a licence to facilitate multi-stakeholder meetings and enable catalytic change to constructively engender law reform and improvements in governance.

Most importantly, at WaterLex we have a dedicated team of experts in water law, human rights, water policy and water science. The team work cross-functionally and bring expertise to our programmes. WaterLex’s innovative approach has been welcomed by water and policy experts as a way to instil human rights into the law reform and SDG 6 implementation process and creates an open, collaborative platform for sharing ideas.

Thank you, from all of us at WaterLex, for your continued support.



# LETTER FROM THE AUDIT FIRM



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**Report of the statutory auditors on the limited statutory examination to the Non-executive Board of Directors of WaterLex, Geneva**

As statutory auditors, we have examined the financial statements of WaterLex, which comprise the balance sheet, the statement of operations, the cash flow statement, the statement of change in capital and the notes, for the year ended December 31, 2016.

These financial statements are the responsibility of the Non-executive Board of Directors. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Standard on the Limited Statutory Examination of EXPERTSuisse. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss GAAP RPC, the Swiss law and the company’s articles of incorporation.

**Emphasis of Matter**

We draw attention to the note “Going concern” to the financial statements describing the uncertainty about the ability of the association to continue on a going concern basis. In case of absence of receiving the funds from SIDA in April 2017, the continuity of the activities of the association would be impossible and an intermediary balance sheet, with both continuity values and liquidation values, would have to be prepared. Our opinion is not qualified in respect of this matter.

**MAZARS SA**

Franck Paucod  
Licensed Audit Expert  
(Auditor in Charge)

Vincent Pichard  
US Certified Public Accountant

Geneva, March 3, 2017

- Enclosures :**
- Financial statements (balance sheet, statement of operations, cash flow statement, statement of changes in capital and notes)

# FINANCIAL STATEMENTS

## Balance sheet (in CHF)

	2016	2015
<b>ASSETS</b>		
Petty Cash	445	2,022
Bank UBS	65,135	93,302
Bank UBS - Staff security fund	10,304	20,384
<b>Total cash and marketable securities</b>	<b>75,884</b>	<b>115,708</b>
Receivables	9,450	10,103
Other short-term receivables	19,419	0
Prepayments and accrued income	1,342	0
<b>Total transitional assets</b>	<b>30,211</b>	<b>10,103</b>
<b>Total current assets</b>	<b>106,095</b>	<b>125,811</b>
Guarantee deposits	3'918	3'918
<b>Total Financial assets</b>	<b>3'918</b>	<b>3'918</b>
Tangible fixed assets	12,694	16,926
<b>TOTAL ASSETS</b>	<b>122,707</b>	<b>146,655</b>

	2016	2015
<b>LIABILITIES</b>		
Payables from goods and services	37,193	85,247
Other short term liabilities - social charges due	19,131	39,007
Accrued liabilities and deferred income	45,170	60,683
<b>Total Liabilities</b>	<b>101,494</b>	<b>184,937</b>
Restricted income funds	0	0
Restricted capital and endowment funds	0	0
<b>Restricted funds</b>	<b>0</b>	<b>0</b>
Operating Reserves	90,000	90,000
Internally generated unrestricted capital (retained earnings)	-68,787	-128,282
Net Surplus / (deficit) for the year	0	0
<b>Capital of the organization</b>	<b>21,213</b>	<b>-38,282</b>
<b>TOTAL LIABILITIES, FUND &amp; CAPITAL</b>	<b>122,707</b>	<b>146,655</b>

## Statement of operations (in CHF)

	2016	2015
<b>REVENUES</b>		
<b>Public Funding</b>		
Swedish Development Agency (SIDA)	748,878	565,600
Swiss Development Cooperation	140,000	240,000
<b>Total unrestricted funding</b>	<b>888,878</b>	<b>805,600</b>
Netherlands Ministry of Foreign Affairs - Human Rights Funds DGIS/NL	8,604	120,479
Austrian Development Cooperation	5,696	46,100
Danish Development Corporation (DANIDA)	0	39,797
Canton de Genève	30,834	0
Other public Funding	2,440	300
<b>Total Public funding</b>	<b>936,452</b>	<b>1,012,276</b>

### United Nations Agencies & Programmes

United Nations Environment Programme (UNEP)	0	86,535
United Nations Development Programme (UNDP) CapNet	1,289	0
United Nations Institute for Training and Research (UNITAR)	9,450	0
<b>Total United Nations Agencies &amp; Programmes</b>	<b>10,739</b>	<b>86,535</b>

### Other revenues

WaterLex membership fees	760	700
Donations by individuals	2,840	3,400
Other donations	6,460	7,345
Mandates	45,729	4,880
Private Sector	0	0
Other Income	5,531	1,803
In-kind Contributions	839,902	477,389
<b>Total Other revenues</b>	<b>901,222</b>	<b>495,517</b>

<b>Total Revenues</b>	<b>1,848,413</b>	<b>1,594,328</b>
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## Statement of operations (in CHF)

	2016	2015
<b>OPERATING EXPENSES</b>		
Staff costs	559,876	898,939
Consultants	999,708	682,858
Travel and accommodation	51,512	83,768
Events	12,896	20,270
Communications	4,224	26,570
Running costs	17,308	16,066
Office rent and maintenance	75,436	65,541
Accounting/Audit fees	60,458	80,040
<b>Total operating expenses - legal desk</b>	<b>1,781,418</b>	<b>1,874,052</b>
<b>Intermediary result</b>	<b>66,995</b>	<b>-279,724</b>
<b>Net financial result</b>		
Bank interest	918	-360
Bank charges	-1,596	-2,792
Exchange rates	-8,308	-58,360
<b>Total financial result</b>	<b>-8,986</b>	<b>-61,512</b>
<b>Other income</b>		
Other revenue	23,420	13,083
Other cost	-21,934	0
<b>Annual surplus / (deficit) before allocation</b>	<b>59,495</b>	<b>-328,153</b>
Attribution to allocated funds	0	0
<b>Annual surplus / (deficit) before allocation to organisation capital</b>	<b>59,495</b>	<b>-328,153</b>
<b>Allocation</b>		
Operating Reserves	0	0
Free Generated Capital	59,495	-328,153
<b>Total of allocation</b>	<b>59,495</b>	<b>-328,153</b>
<b>Final annual surplus / (deficit) after allocation</b>	<b>0</b>	<b>0</b>

## Cash Flow statement (in CHF)

	2016	2015
<b>Operating Surplus / (deficit) (before Non-Profit Allocation)</b>	<b>59,495</b>	<b>-328,152</b>
Depreciation	4,231	4,231
Other non cash-items	-13,580	0
(increase)/decrease in receivables	653	70,322
(increase)/decrease in prepayments and accrued income	-1,342	1,754
(increase)/decrease in other sort-term receivables	-19,419	0
(increase)/decrease in payables from goods and services	-48,054	40,004
(increase)/decrease in other short term liabilities - social charges due	-6,295	-33,387
(increase)/decrease in accrued liabilities and deferred income	-15,513	60,684
(increase)/decrease in allocated funds	0	-143,376
<b>Funds from operations (from services rendered)</b>	<b>-39,824</b>	<b>-327,920</b>
<b>Investing activities</b>	<b>0-</b>	<b>0</b>
<b>Financing activities</b>	<b>0-</b>	<b>0-</b>
<b>Increase / decrease in cash</b>	<b>-39,824</b>	<b>-327,920</b>
	<b>2016</b>	<b>2015</b>
Cash and marketable securities start	115,708	443,628
Cash and marketable securities end	75,884	115,708
<b>Increase / decrease in cash</b>	<b>-39,824</b>	<b>-327,920</b>

## Statement of change in capital (in CHF)

### 2016

	Initial	Attribution	Transfer	Utilization	Total
<b>Allocated funds</b>					
Public fundings - Overseas Development agencies (ODA)	0	0	0	0	0
Other Public Funding	0	0	0	0	0
United Nations & Programmes	0	0	0	0	0
<b>Total allocated funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Initial	Attribution	Transfer	Utilization	Total
<b>Equity</b>					
Internally generated unrestricted capital (retained earnings)	-128,282	0	59,495	0	-68,787
Operating Reserves	90,000	0	0	0	90,000
Surplus (deficit) for the year	0	59,495	-59,495	0	0
<b>Total</b>	<b>-38,282</b>	<b>59,495</b>	<b>0</b>	<b>0</b>	<b>21,213</b>

### 2015

	Initial	Attribution	Transfer	Utilization	Total
<b>Allocated funds</b>					
Public fundings - Overseas Development agencies (ODA)	126,716	0	0	-126,716	0
Other Public Funding	0	0	0	0	0
United Nations & Programmes	16,660	38,865	0	-55,525	0
<b>Total allocated funds</b>	<b>143,376</b>	<b>38,865</b>	<b>0</b>	<b>-182,241</b>	<b>0</b>

	Initial	Attribution	Transfer	Utilization	Total
<b>Equity</b>					
Internally generated unrestricted capital (retained earnings)	199,870	0	-328,152	0	-128,282
Operating Reserves	90,000	0	0	0	90,000
Surplus (deficit) for the year	0	-328,152	328,152	0	0
<b>Total</b>	<b>289,870</b>	<b>-328,152</b>	<b>0</b>	<b>0</b>	<b>-38,282</b>

### Principles on the presentation of the accounts

Presentation and evaluation of financial statements correspond to the guidelines published by the Commission for Recommendations for the Presentation of Accounts (Swiss GAAP FER). For these accounts the Swiss GAAP RPC 21 norms have been applied.

The financial statements are based on values relating to the management of the company. They give a true picture of the assets, financial position and results according to the principle of true and fair view.

### Going concern

The financial statements have been prepared on a going concern basis. WaterLex's ability to continue as a going concern is dependent upon the ability to meet the budgeted targets meaning that WaterLex must receive the cash payment from a specific donor in April. Indeed, the budgeted cash flow for 2017 shows that WaterLex will not be able to continue its operations after the first quarter of 2017 if it does not receive the funding which was agreed contractually with the donor.

### Structure of WaterLex

WaterLex has no subsidiary and is no subsidiary of another institution. There are therefore no consolidation requirements. As a Swiss independent public interest and non-profit association, the organization is required to comply with its Charter which has been approved by the Canton of Geneva.

### Principles of balance sheet presentation and evaluation

Unless otherwise stated, balance sheet positions listed are valued at historical costs at the balance sheet date. Donations are recognized according to contractual obligations with institutional donors. For individual donations, funds are recognized upon receipt of payment. Revenues coming from mandates are recognized upon services rendered.

### Purpose of the Organization

WaterLex aims through its activities to improve access to drinking water and sanitation of the most vulnerable populations. The organization is active on an international level in the field of human rights, particularly the right to water and sanitation. WaterLex pursues its goal, particularly through research, consulting, technical assistance, training, advocacy and mediation. The organization may carry out any activity that allows, directly or indirectly, to promote its objectives. WaterLex operates on a national and international level.

### Governing body & Organizational Structure

#### General Assembly

Sovereign body of the organization, composed of members of the Association.

The General Assembly meets annually in regular session, upon official invitation from the President of the Board. Members of the Association have the same voting rights and decisions are taken by a quorum of the present or represented members.



The General Assembly main responsibilities are to adopt the provisional budget, to approve the financial statements, to approve new members, to elect the Board members as well as audit body.

#### **Board of Directors**

The Board is composed of a minimum of three members elected by the General Assembly with a renewable mandate of three years. Members of the Board act on a voluntary basis and can only claim compensation for the actual costs of travel expenses.

Members of the board meet on a regular basis, and the decisions are taken by simple majority. In case of a deadlock, the President has the casting vote.

The Board's main functions are to determine the Association multi-annual strategy; to define the provisional budget; to call the annual General Assembly; to nominate the president, secretary and treasurer, as well as the Director General to manage the Association's activities.

#### **Statutory Auditors**

Mazars SA in Geneva has been named as statutory auditor to carry out the 2016 audit.

#### **The International Secretariat**

The International Secretariat is composed of the Director General, employees and volunteers, involved in the implementations of the Association's activities. Its main functions are to propose to the Board a provisional budget, define the appropriate means to achieve the objectives set and in accordance with the approved Board's strategy, as well as manage the Association's assets and present an annual report to its Board.

The Association is duly engaged by the sole signature of the President of the Board. The nomination of the Director General implies delegation of the President of the Board's Signature, thus in accordance with the given limits of the Director General's mandate by the Board.

#### **Additional Remarks**

##### **Additional commitments**

WaterLex certifies that there are no further commitments to other moral or private persons.

##### **Allowances paid to Board members**

All Board members act on voluntary basis. Total travel expenses paid to Board members in 2016 amount to CHF 5'271.22.

##### **WaterLex management team and staff**

The WaterLex management team is composed of one Director General.

In December 2016 WaterLex employed eight full time (FTE) staff. (2015: 12 FTE)

#### **Events occurring after the balance sheet closure**

No major event that may affect the financial statements has occurred after the balance sheet date.

#### **Fixed goals and deliverables**

Are mentioned in the annual activity report which shall include financial statements.

#### **Comments on Balance Sheet**

##### **Current Assets**

This heading includes petty cash, and the bank accounts. The level of liquidity is necessary to cover the cash flow necessary to secure payments before the settlement of funds with grant donors.

##### **Accrued liabilities**

The organisation recognises accruals when services have been rendered for products delivered (in CHF).

Description	31.12.2016	31.12.2015
Africa Institute for Energy	-	1'100
13th salaries	-	2'084
Audit fees 2015	-	20'000
Payroll and accounting fees 2015	-	37'500
Canton of Geneva	7'629	-
Audit fees 2016	21'600	-
Payroll and accounting fees 2016	11'372	-
Others	4'569	-
<b>Total</b>	<b>45'170</b>	<b>60'684</b>

#### **Comments on Statement of changes in capital**

##### **Allocated Funds**

WaterLex has a total of zero allocated funds as at 31.12.2016.

##### **Reserves**

Operating Reserves of up to CHF 90,000 are maintained where possible to provide a few months' security of operating costs.

### Other cost

This amount of CHF 21'934 for 2016 is an additional expense paid to the accounting firm related to 2015 which was not accrued as of December 31, 2015. There was no "Other cost" in 2015.

### Other revenue

The amount for 2016 can be split as follows: CHF 7'732 (tax reimbursement), CHF 11'126 (reversal of 2015 LPP liability which was over-accrued) and CHF 4'562 made of miscellaneous items. The amount for 2015 related to an adjustment to Equity.

### In-Kind Contributions

WaterLex receives support from a number of volunteers either based in partner Academic Institutions or as fellows in the International Secretariat in Geneva. A detailed contract is signed with each volunteer which specifies the original hourly/daily commitment. The commitments are then matched with the review of the performance by the Supervisor.

Finally, the volunteers are requested to certify in written format the number of hours that are spend with WaterLex. The daily rate for Junior (300 CHF) and senior consultants (600 CHF) and executives (1'000CHF) is applied to calculate the value of the volunteer's work.

In-kind contributions are recognized as revenues and expenses in the statement of income and expenses.

### Comments on Cash Flow Statement

The total cash and marketable securities decreased by CHF 39'824 from CHF 115'708 down to CHF 75'884. This is explained by an operating cash outflow of CHF 39'824 (vs operating cash outflow of CHF 327'920 in 2015) which drastically decreased compared to last year as a result of cost control carried out by Management.

### Additional comments

#### Related parties

There were no related party transactions as of December 31st, 2016 and as of December 31st, 2015.

#### Contingent liabilities

There were no contingent liabilities as of December 31st, 2016.

### Overhead costs - costs repartition per Desks

Overhead costs of WaterLex in 2016 amount to a 26% of the Organization total expenditures.

#### In Swiss Francs

Description	2016	2015
Overhead costs	464'581	520'188
Operations	1'318'433	1'396'283
<b>Total Expenditures</b>	<b>1'783'014</b>	<b>1'916'471</b>
	<b>26%</b>	<b>27%</b>

### Expenditures by nature

#### In Swiss Francs

Description	2016	2015
<b>Salaries and benefits</b>	<b>559'876</b>	<b>901'918</b>
<b>Consultant fees</b>	<b>157'861</b>	<b>211'982</b>
<b>Voluntary consultant fees (in-kind contribution)</b>	<b>839'902</b>	<b>477'389</b>
<b>Total human resources</b>	<b>1'557'639</b>	<b>1'591'289</b>
Insurance	2'122	1'785
Accounting and Audit fees	60'458	80'040
IT support & Infrastructure	3'640	1'334
Office costs	14'119	2'584
Office rent	74'807	60'202
Prints & Communication and events	17'121	44'337
Travel and accomodation	51'512	79'757
Bank charges	1'596	55'143
<b>Total operations</b>	<b>225'375</b>	<b>325'182</b>
<b>Total Expenditures</b>	<b>1'783'014</b>	<b>1'916'471</b>

# ACKNOWLEDGEMENTS

## KEY SUPPORTERS

We wish to acknowledge the very generous support of our core funding supporters, the Swedish International Development Cooperation Agency (Sida) and the Swiss Agency for Development Cooperation (SDC).



Schweizerische Eidgenossenschaft  
Confédération suisse  
Confederazione Svizzera  
Confederaziun svizra

**Swiss Agency for Development  
and Cooperation SDC**

The Republic and Canton of Geneva and the law firm of White & Case, LLP provided substantial financial and in-kind support to WaterLex in 2016.



Avec le soutien de la  
République et canton  
de Genève

**WHITE & CASE**

WaterLex also appreciates the financial and in-kind support from the following partners:

Austrian Development Agency  
Danish Development Cooperation (DANIDA)  
Eversheds Legal Services, LLP  
International Labour Organization  
International Water Association  
Netherlands Ministry of Foreign Affairs  
United Nations Development Programme (UNDP Cap-Net, UNDP GWS)  
University of Geneva

## PARTNERS FOR PROGRAMME IMPLEMENTATION

African Development Bank  
Antenna Technologies  
Earth Forever  
France Ministry of Social Affairs and Health  
Freshwater Action Network, FANSA  
Inter-Parliamentary Union  
Stockholm International Water Institute  
Swiss Water Partnership  
Thomson Reuters TrustLaw  
Uganda Ministry of Water and the Environment  
UN-Water  
United Nations Development Programme  
United Nations Economic Commission for Europe  
United Nations Institute for Training and Research  
Waterpreneurs  
Women for Water Partnership

## WATERLEX INTERNATIONAL SECRETARIAT

Amanda Loeffen, Director General

WaterLex wishes to thank the staff for their efforts in 2016:

Jean-Benoit Charrin  
Rose Osinde Alabaster  
Moez Allaoui  
Chris Duckett  
Lenka Kruckova  
Brieux Michoud  
Viktoria Mohos Naray  
Tobias Schmitz  
Lynn Sorrentino  
Florian Thevenon  
Jan van de Venis  
Sharon Wallis



WATERLEX BOARD

WaterLex would like to thank our esteemed Board Members for their ongoing support to the organisation in 2016. Your support and advice is greatly appreciated.



The WaterLex Board (left to right): Dr Ania Grobicki, François Münger, Dr Eibe Riedel (President), Dr Catherine Brölmann (Hon. Secretary), Cécile Molinier, Yves Etienne (Vice-President) Jean-Benoit Charrin (promoted to Board in August 2016), Giorgio Malinverni with Director General Amanda Loeffen. Not pictured: Board Treasurer, Dr Aileen Ionescu-Somers.

MEMBERS OF WATERLEX

WaterLex would like to warmly thank our Members for their continued support in 2016. We welcomed four new members this year: Ania Grobicki, Makane Mbengue, François Münger and Jorge Viñuales.

INTERNS AND VOLUNTEERS

With gratitude, WaterLex thanks:

- |                       |                            |
|-----------------------|----------------------------|
| Rafael Alamar Oliver  | Lorraine Schilling         |
| Franck Barroso        | Sabina Szaboova            |
| Marie-Béatrice Faure  | Elodie Tranchez            |
| Kasia Frelek          | Rakia Turner               |
| Geraldine Géne        | Jan van de Venis           |
| Richard Ionescu-Vraca | Sumon Vangchuay            |
| Jake Loeffen-Ames     | Hannah von Reding-Biberegg |
| Nicolas Lorne         | Nicola Watkins             |
| Jenny Nix             | Jemimah Watkins            |
| Bimel Patel           | Samuel Vionnet             |
| Sophie Pollak         | Sander Voost               |
| Volha Pontus          |                            |



Photo credits

*Front cover* (left to right)  
(L): United Nations Human Rights Council in Geneva (UN Photo/Elma Okic)  
(C): United Nations Staff in Geneva simulate SDG logo (UN Photo/Emmanuel Hungrecker)  
(R): Local boys wait to pump water in Midnapore, India (Krishnasis Ghosh, Courtesy of Photoshare)  
*Inside front cover:* The Human Rights-Based Approach (HRBA) to IWRM (UNDP CapNet)  
*Pages 4 and 5:* Drinking water and Amuru Town Council in Uganda (Franz Hollhuber)  
*Page 6:* People gather to collect drinking water from a reverse-osmosis plant set up by a local NGO in Bangladesh (Probal Rashid, Courtesy of Photoshare)  
*Page 8:* A view of Haiti after Hurricane Matthew in October 2016 (UN MINUSTAH/Logan Abassi)  
*Page 9:* Group Picture of the participants to the Inception Meeting workshop (World Water Assessment Programme WWAP of UNESCO)  
*Page 10:* Inter-Parliamentary Union (IPU) Secretary General Martin Chungong, and IPU Delegates during the roundtable on Middle East Water (IPU)  
*Page 11:* A girl drinking water in Laos, Eric Lafforgue from [www.ericlafforgue.com](http://www.ericlafforgue.com), purchased  
*Inside back cover:* Climate refugee in Bangladesh looking for safe drinking water (Sumon Yusuf, Courtesy of Photoshare)  
*Back cover:* Waterfall and fish ladder in Iceland (Florian Thevenon)  
**All other photos: WaterLex**

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